
HOUSE BILL 3111

State of Washington 60th Legislature 2008 Regular Session

By Representatives McCune, Warnick, Haler, Campbell, Dunn, and Roach

Read first time 01/22/08. Referred to Committee on Finance.

1 AN ACT Relating to exempting school construction projects from
2 sales and use taxes; adding a new section to chapter 82.08 RCW; adding
3 a new section to chapter 82.12 RCW; and providing an effective date.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW
6 to read as follows:

7 The tax levied by RCW 82.08.020 does not apply to sales of
8 materials, labor, equipment, contracts, and components used for
9 constructing, repairing, decorating, or improving public school
10 buildings, playgrounds, physical education and athletic facilities, and
11 structures authorized by law or necessary or proper to carry out the
12 functions of a public school to the extent provided in subsections (1)
13 through (5) of this section. For the purposes of this section, "public
14 school" has the same meaning as in RCW 28A.150.010.

15 (1) In fiscal year 2009, twenty percent of the tax rate provided in
16 RCW 82.08.020;

17 (2) In fiscal year 2010, forty percent of the tax rate provided in
18 RCW 82.08.020;

1 (3) In fiscal year 2011, sixty percent of the tax rate provided in
2 RCW 82.08.020;

3 (4) In fiscal year 2012, eighty percent of the tax rate provided in
4 RCW 82.08.020; and

5 (5) In fiscal year 2013, one hundred percent of the tax rate
6 provided in RCW 82.08.020.

7 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW
8 to read as follows:

9 The provisions of this chapter do not apply with respect to the use
10 of materials, labor, equipment, contracts, and components used for
11 constructing, repairing, decorating, or improving public school
12 buildings, playgrounds, physical education and athletic facilities, and
13 structures authorized by law or necessary or proper to carry out the
14 functions of a public school to the extent provided in section 1 of
15 this act. For the purposes of this section, "public school" has the
16 same meaning as in RCW 28A.150.010.

17 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2008.

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